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General Assembly

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Forty-eighth session
Agenda item 136

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/48/819/Add.4)]

48/238. Financing of the United Nations Protection Force

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The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Protection Force 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolutions 727 (1992) of 8 January 1992 and 740 (1992) of 7 February 1992, in which the Council endorsed the sending of a group of military liaison officers to Yugoslavia to promote maintenance of the cease-fire,

Bearing in mind also Security Council resolution 743 (1992) of 21 February 1992, by which the Council established the United Nations Protection Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 908 (1994) of 31 March 1994,

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* Consequently, resolution 48/238 of 24 March 1994 becomes resolution 48/238 A.

1/ A/48/690/Add.3.

2/ A/48/961.

Recalling its resolution 46/233 of 19 March 1992 on the financing of the Force and the subsequent resolutions and decisions thereon, the latest of which were resolution 48/238 A of 24 March 1994 and decision 48/470 C of 14 April 1994,

Reaffirming that the costs of the Force are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Expresses concern about the deteriorating financial situation with regard to peace-keeping activities due to overdue payments by Member States of their assessments, particularly Member States in arrears, and about the effect of the financial situation on the implementation of the mandate of the mission, and urges those Member States to pay promptly and in full;

2. Expresses deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on those countries and putting at risk the continuing supply of troops to the United Nations Protection Force;

3. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions, 2/ subject to the provisions of the present resolution;

4. Also endorses, in particular, the request in paragraph 12 of the report of the Advisory Committee that implementation of its recommendations as endorsed by the General Assembly should not be done selectively and that the measures that have been taken should be indicated clearly in subsequent reports of the Secretary-General;

5. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of economy and efficiency;

6. Also requests the Secretary-General to report to the General Assembly, in the context of the review referred to in paragraph 22 below, on whether the internal audit resources devoted to the Force are sufficient to ensure that the function is undertaken in accordance with generally accepted common auditing standards in order to enable verification by the Assembly that the funds are sufficient, and, if necessary, to submit budgetary proposals in that regard;

7. Requests the Board of Auditors to report to the General Assembly, in the context of the review referred to in paragraph 22 below, on whether the amounts provided for external audit are sufficient to ensure that the function is undertaken in accordance with generally accepted common auditing standards in order to enable verification by the Assembly that the funds are sufficient, and requests the Secretary-General, in consultation with the Board of Auditors, if necessary, to submit budgetary proposals in this regard;

8. Expresses deep concern that, to date, no payments have been made in respect of contingent-owned equipment, noting that the current procedures for reimbursement are complicated and cumbersome;

9. Requests the Secretary-General to do his utmost to accelerate reimbursements to troop- and/or equipment-contributing countries, including for contingent-owned equipment, and, to this end, to give due consideration to making progress payments for contingent-owned equipment;

10. Decides to consider the implementation of paragraph 9 above in the context of the review of the financing of the Force referred to in paragraph 22 below;

11. Urges the Governments of the territory in which the Force operates which have not concluded status-of-forces agreements with the Force to do so as quickly as possible, and calls upon Governments which have concluded such agreements to honour them fully, in the spirit of cooperation with the Force, to ensure that the resources of the Force are fully and exclusively directed to carrying out the mission of the Force;

12. Urges the Secretary-General to make arrangements for premises for United Nations officials at reasonable cost and in accordance with prudent use of resources;

13. Calls for strict compliance with rule 110.19 of the Financial Regulations and Rules of the United Nations in respect of procurement contracts, including for the implementation of projects for the restoration of Sarajevo;

14. Requests the Secretary-General, without prejudice to the review of procurement required under General Assembly decision 48/487 of 24 March 1994, to broaden the area for local procurement for the Force to include all Member States and Observer States from which the United Nations may now undertake procurement;

15. Also requests the Secretary-General, in drafting future budgets for the Force, to reflect any decisions taken by the General Assembly in the light of its consideration of the report of the Secretary-General on staff assessment and the Tax Equalization Fund; 3/

16. Decides to appropriate to the Special Account referred to in General Assembly resolution 46/233 the amount of 850 million United States dollars gross (845,556,300 dollars net) for the operation of the Force for the period from 1 April to 30 September 1994, inclusive of the amount of 381,723,848 dollars gross (378,187,080 dollars net) authorized under the terms of paragraph 22 of Assembly resolution 48/238 A, and the amount of 63.6 million dollars gross (63.2 million dollars net) authorized by the Assembly in its decision 48/470 C;

17. Decides also, as an ad hoc arrangement, to apportion the amount of 563,707,114 dollars gross (561,915,990 dollars net) for the period from 1 April to 30 September 1994, in addition to the amount of 286,292,886 dollars gross (283,640,310 dollars net) already apportioned in accordance with General Assembly resolution 48/238 A, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and Assembly decision 47/456 of 23 December 1992;

18. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 1,791,124 dollars for the period from 1 April to 30 September 1994 approved for the Force;

19. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the unencumbered balance of 28,260,638 dollars gross (28,320,469 dollars net) in respect of the period from 12 January 1992 to 31 March 1993, inclusive;

20. Authorizes the Secretary-General to enter into commitments for the operation of the Force at a rate not to exceed 140 million dollars gross (138,778,800 dollars net) per month for the period from 1 October to 30 November 1994, should the Security Council decide to continue the operation beyond 30 September 1994, this amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

3/ A/48/932.

21. Decides to consider at its forty-ninth session, in the light of the outcome of the discussion of the report of the Secretary-General on effective planning, budgeting and administration of peace-keeping operations, 4/ the question of the establishment of the financial period of the Force;

22. Decides also to undertake a detailed review of the financing of the Force, for one week, exclusive of other issues, beginning on 14 November 1994, and requests the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions to arrange their work programmes to ensure that the following information, together with relevant reports by the Advisory Committee, is available to Member States no later than 7 November 1994:

(a) The performance report for the period ending 31 March 1994;

(b) An assessment of the resources necessary for the internal and external financial oversight of the Force;

(c) A critical review of the proposals in the report of the Secretary-General 1/ for the level of civilian staff, including contractual personnel, with a view to achieving substantial reductions in the number proposed;

(d) The proposed budget for the Force for the period from 1 October 1994 to 31 March 1995;

23. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991.

102nd plenary meeting
29 July 1994

4/ A/48/945.